

1 EVIN V. RYAN (CSBN 118321)  
2 United States Attorney

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U.S. ATTORNEY OFFICE  
TAX DIVISION

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CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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8 IN THE UNITED STATES DISTRICT COURT FOR THE  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 SAN FRANCISCO DIVISION

11 UNITED STATES OF AMERICA,  
12 Plaintiff,

13 v.

14 JOEL MOMSEN,  
15 Defendant.

CR 04-01667

VIOLATIONS:

26 U.S.C. § 7201 - Evasion of Payment;  
26 U.S.C. § 7206(1) - False Document

SAN FRANCISCO VENUE

17 INDICTMENT

18 The Grand Jury charges:

19 COUNT ONE: (26 U.S.C. § 7201)

20 On or about February 6, 2001, in the Northern District of California, the defendant

21 JOEL MOMSEN

22 then a resident of Napa, California and doing business as a licensed CPA, did willfully attempt to  
23 evade and defeat the payment of federal employment taxes, interest and penalties due and owing  
24 by him to the United States of America for quarterly periods in 1991, 1992 and 1993 in the  
25 approximate amount of \$173,161 by submitting a Collection Information Statement for  
26 Individuals, Form 433-A, which omitted the defendant's beneficial ownership of his personal  
27 residence located at 2507 Rollingwood Drive, Napa, California.

28 In violation of Title 26, United States Code, Section 7201.

1 **COUNT TWO:** (26 U.S.C. § 7206(1))

2 On or about February 6, 2001, in the Northern District of California, the defendant  
3 JOEL MOMSEN  
4 then a resident of Napa, California and doing business as a licensed CPA, did willfully make and  
5 subscribe a Collection Information Statement for Individuals, Form 433-A, which was verified  
6 by a written declaration that it was made under the penalties of perjury and was submitted to the  
7 Internal Revenue Service, which said Collection Information Statement for Individuals, Form  
8 433-A, he did not believe to be true and correct as to every material matter in that the said  
9 Collection Information Statement for Individuals, Form 433-A, failed to disclose his beneficial  
10 ownership of his personal residence located at 2507 Rollingwood Drive, Napa, California.

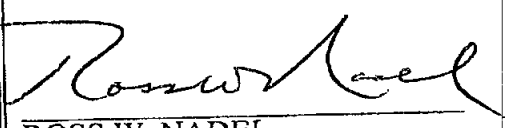
11 In violation of Title 26, United States Code, Section 7206(1).

12  
13 A True Bill  
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17 Dated: \_\_\_\_\_

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19 FOREPERSON  
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22 KEVIN V. RYAN  
23 United States Attorney

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25   
26 ROSS W. NADEL  
27 Chief, Criminal Division

28  
29 Approved as to Form:

30 AUSA: 

JAY R. WELL